

IN THE  
INDIANA TAX COURT

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NO. 49T10-9309-TA-70

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TOWN OF ST. JOHN, et al.,	)
	)
Petitioners,	)
	)
v.	)
	)
DEPARTMENT OF LOCAL	)
GOVERNMENT FINANCE as successor	)
to the STATE BOARD OF TAX	)
COMMISSIONERS,	)
	)
Respondent.	)

**MONTHLY REPORT 45**

As successor to the State Board of Tax Commissioners, this is monthly report forty-five from the Department of Local Government Finance under the Court's order dated May 31, 2000, 729 N.E.2d 242, 247. The report explains the Department's activities during February 2004 to implement the Court's order.

*Lake County Reassessment*

On February 19, 2004, Department staff met with Crowe Chizek and Cole Layer Trumble ("CLT") personnel in Schererville, Indiana to discuss the nearing completion date of the 2002 general reassessment. CLT provided an update on the status of informal appeals and the number of parcels heard thus far in Lake County, Indiana. As of February 20, 2004, CLT has held hearings on over 18,000 parcels. *See attached spreadsheet.* CLT also provided an updated report on the number of persons who

responded to the news articles surrounding the 12,000 returned form 11's currently located in the CLT offices. To date CLT has re-sent around 3000 Form 11's to taxpayers who did not receive them last year when the respective townships were mailed out. Crowe Chizek continues to meet with local assessing offices to discuss the reassessment process as a whole and to gather input on the performance of CLT. A second training session took place February 12, 2004, with the township assessors. CLT and Department's assessment staff spent the day training the assessors on the methodology used to price commercial land in Lake County.

The Department and CLT also discussed the coordination of efforts with CLT, DLGF and Crowe staff to ensure issuance of informal appeal determinations.

#### *Reassessment Status*

In the month of February, the Department certified budget rates and levies for Steuben, Knox, Shelby, Washington and Jackson counties. There are six counties yet to be certified for 2002. The Department also certified the first 2003 budget in February as well. The Department has received and approved 91 county ratio studies to date. Brown County has yet to submit a ratio study for Departmental approval. The County is anticipating completion of the reassessment this summer.

#### *Public Affairs*

The public affairs division continues to educate and inform taxpayers of their reassessment status as well as the current legislative environment. The Commissioner issued press releases to the NorthWest Times and Post-Tribune educating the taxpayers of the availability of appeal timelines to those taxpayers who did not receive Form 11s.

### *Training*

The training division taught personal property classes throughout the state during the month of February. There were 9 full day classes and 20 ½ day classes at 11 different locations.

### *Statewide Equalization Issues*

The Indiana Fiscal Policy Institute “IFPI,” the Department of Local Government Finance, the State Budget Agency and the Indiana Legislative Services Agency continue to gather assessor and auditor reassessment data to perform a separate and independent equalization study and property tax shift analysis. In addition to the real property data, the personal property data is now being entered and analyzed to assist with the understanding of the reassessment results. The Steering Committee is scheduled to meet March 29, 2004, in Indianapolis.

### *Lake County Industrial Facilities*

On December 31, 2003, the Department issued Preliminary Assessed Value Determinations, for the big steel industrial facilities located in Lake County valued above 25 million dollars. The Department anticipates issuing final certified values to the Lake County Auditor during the first week of March.

Respectfully submitted,

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**CERTIFICATE OF SERVICE**

I hereby certify that I served a copy of the foregoing report by first class mail,  
postage prepaid, on counsel of record listed below on March 1, 2004:

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